

## ABSTRACT OF THE DISCLOSURE

Methods and systems are provided for securely preventing cracking or peeling of an insulating film in the periphery of a cutting portion of cutting short-circuit wiring by etching in a substrate, such as a liquid crystal device substrate that includes short-circuit wiring for a measure against static electricity. In particular, in the liquid crystal device substrate, cutting holes are provided by etching in a first interlayer insulating film and a second interlayer insulating film, which cover short-circuit wiring provided as electrostatic measure wiring, for cutting the short-circuit wiring. An etching stop layer made of a single crystal silicon film having resistance to etching of the second interlayer insulating film is formed in a wider range than the cutting holes between the short-circuit wiring and the buried oxide film.

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